

§ 44.196a

the United States, the manufacturer or export warehouse proprietor shall consign the shipment to the district director of customs at the port at which the shipment is to be laden.

(72 Stat. 1418, as amended; 26 U.S.C. 5704)

[T.D. 6961, 33 FR 9493, June 28, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

§ 44.196a To a foreign-trade zone.

Where tobacco products, and cigarette papers and tubes are removed from a factory or an export warehouse for delivery to a foreign-trade zone, under zone restricted status for the purpose of exportation or storage, the manufacturer or export warehouse proprietor shall consign the shipment to the Zone Operator in care of the customs officer in charge of the zone.

(48 Stat. 999, as amended, 72 Stat. 1418, as amended; 19 U.S.C. 81c, 26 U.S.C. 5704)

[T.D. 6871, 31 FR 53, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

§ 44.197 For export by parcel post.

Tobacco products, and cigarette papers and tubes removed from a factory or an export warehouse, for export by parcel post to a person in a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States, shall be addressed and consigned to such person when the articles are deposited in the mails. Waiver of his right to withdraw such articles from the mails shall be stamped or written on each shipping container and be signed by the manufacturer or export warehouse proprietor making the shipment.

(72 Stat. 1418, as amended; 26 U.S.C. 5704)

[T.D. 6871, 31 FR 53, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

27 CFR Ch. I (4-1-16 Edition)

NOTICE OF REMOVAL OF SHIPMENT

§ 44.198 Preparation.

For each shipment of tobacco products, and cigarette papers and tubes transferred or removed from his factory, under bond and this part, the manufacturer shall prepare a notice of removal, Form 5200.14, and for each shipment of tobacco products, and cigarette papers and tubes transferred or removed from his export warehouse, under bond and this part, the export warehouse proprietor shall prepare a notice of removal, Form 5200.14. Each such notice shall be given a serial number by the manufacturer or export warehouse proprietor in a series beginning with number 1, with respect to the first shipment removed from the factory or export warehouse under this part and commencing again with number 1 on January 1 of each year thereafter.

(72 Stat. 1418, as amended; 26 U.S.C. 5704)

[T.D. 6871, 31 FR 53, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-421, 64 FR 71925, Dec. 22, 1999]

§ 44.199 Disposition.

After actual removal from his factory or export warehouse of the shipment described on the notice of removal, Form 5200.14, the manufacturer or export warehouse proprietor shall, except where the shipment is to be exported by parcel post, promptly forward one copy of the notice of removal to the appropriate TTB officer. A copy of each such notice shall be retained by the manufacturer or export warehouse proprietor as a part of his records, for 3 years following the close of the calendar year in which the shipment was removed and shall be made available for inspection by any appropriate TTB officer upon his request. The manufacturer or export warehouse proprietor shall dispose of the other copies of each notice of removal as required by this subpart.

(72 Stat. 1418; 26 U.S.C. 5704)

[25 FR 4722, May 28, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975; T.D. ATF-421, 64 FR 71926, Dec. 22, 1999; T.D. ATF-480, 67 FR 30802, May 8, 2002]